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9
10 UNITED STATES BANKRUPTCY COURT
11 NORTHERN DISTRICT OF CALIFORNIA
12 OAKLAND DIVISION

13 IN RE MICHAEL HOWARD LILLIGH AND) Case No.: 12-48816-RLE13
14 ,) CHAPTER 13
15 STEFANIE JUDITH LILLIGH,) MOTION FOR RECONSIDERATION OF
16) ORDERS DENYING DEBTORS MOTIONS
17) TO VALUE REAL AND PERSONAL
18) PROPERTY COLLATERAL OF THE
19) INTERNAL REVENUE SERVICE AND
20) CALIFORNIA FRANCHISE TAX BOARD
21)
22)

23 The Debtors, Michael Howard Lilligh and Stefanie Judith Lilligh, by and through
24 their attorney of record, hereby motion the Court to reconsider its orders denying the Debtors
25 motions to value collateral in light of the BAP decision in In Re Chagolla, BAP NC-15-1142,
26 Order Filed February 2, 2016., NC-15-1142 (copy attached hereto as Exhibit A). In reaching its
27 decision to deny the Debtors' motions to value, the Court held that because the property being
28 valued had revested upon confirmation to the Debtors, the property could not currently be valued
under section 506(a).

23 The BAP decision in In Re Chagolla above appears to reach the opposite conclusion
24 with respect to the ability of collateral to be valued under Section 506 even if it had previously
25 revested to the Debtor. The motion to value at issue in that case was filed not only after the
26 property had revested with the Debtors upon confirmation but even after the plan was completed
27 and the Debtors received a discharge. Attached as Exhibit B is a copy of the plan confirmed in
28 that case which contained the same re-vesting language as the one in this case.

While the Debtors concede that there is a split in authority as to whether BAP decisions are binding upon Bankruptcy Courts, there is a consensus that such decisions should at least be viewed as persuasive authority.

Based on the above the Debtors request that the Court reconsider its orders denying the Debtors motions to value the real and personal property collateral of the Internal Revenue Service and California Franchise Tax Board.

Respectfully Submitted,

Dated: September 26, 2017

/s/ Eric M. Nixdorf

Eric M. Nixdorf

Intelligent Legal Solutions, P.C.

Attorneys for Debtors